



United States Environmental Protection Agency POSITION DESCRIPTION COVERSHEET		1. DUTY LOCATION Lenexa, KS		2. POSITION NUMBER S130003	
3. CLASSIFICATION ACTION: a. Reference of Series and Date of Standards Used to Classify this Position Professional and Administrative Work in the Accounting and Budget Group GS-0500 December 2000					
		b. Title		c. Pay Plan	d. Series
Official Allocation	Accountant		GS	0510	e. Grade 13
4. Supervisor's Recommendation	Accountant		GS	510	f. CLC
5. ORGANIZATIONAL TITLE OF POSITION (if any)			6. NAME OF EMPLOYEE E. Given		
7. ORGANIZATION (Give complete organizational breakdown)			e		
a. U.S. ENVIRONMENTAL PROTECTION AGENCY			f		
b. Region 7			g		
c. Office of Policy & Management (PLMG)			h. Employing Office Location		
d. Resources & Financial Management Branch (RFMB)			i. Organization Code WOAC0000		
8. SUPERVISORY STATUS					
<input type="checkbox"/> [2] Supervisor or Manager Position requires the exercise of supervisory or managerial responsibilities that meet, at least, the minimum requirements for application of the General Schedule Supervisory Guide (GSSG) or similar standards for minimum supervisory responsibility specified in other position classification standards. <input type="checkbox"/> [4] Supervisor Position meets the definition of Supervisor in 5 U.S.C. 7103(a)(10), but does not meet the minimum requirements for application of the GSSG. <input type="checkbox"/> [5] Management Official Position meets the definition of Management Official in 5 U.S.C. 7103(a)(11), but does not meet the GSSG definition of Supervisor/Manager or the definition of Supervisor in 5 U.S.C. 7103(a)(10). <input type="checkbox"/> [6] Lead Position leads a team performing one-grade interval work and meets the minimum requirements for application of Part I of the Work Leader Grade Evaluation Guide (WLGE) or is under a wage system and meets similar minimum requirements as specified by those job standards or other directives of the applicable pay system. <input type="checkbox"/> [7] Team Leader Position leads a team performing two grade interval work and meets the minimum requirements for application of Part II of the WLGE. <input checked="" type="checkbox"/> [8] All Other Positions Position does not meet any of the above definitions. This is a non-supervisor/non-managerial position.					
9. SUPERVISORY CERTIFICATION I certify that this is an accurate statement of the major duties and responsibilities of this position and its organizational relationships and that the position is necessary to carry out governmental functions for which I am responsible. The certification is made with the knowledge that this information is to be used for statutory purposes relating to appointment and payment of public funds, and that false or misleading statements may constitute violations of such statutes or their implementing regulations.					
a. Typed Name and Title of Immediate Supervisor Carla Kohler, Comptroller			d. Typed Name and Title of Second-Level Supervisor Mike Brincks, ARA		
b. Signature 		c. Date 8/23/16	e. Signature 		f. Date 8-23-16
10. OFFICIAL CLASSIFICATION CERTIFICATION: I certify that this position has been classified graded as required by Title 5, U.S. Code in conformance with standards published by the U.S. Office of Personnel Management or, if no published standards apply directly, consistently with the most applicable published standards.					
a. Promotion Potential <input checked="" type="checkbox"/> This position has no promotion potential <input type="checkbox"/> If position develops as planned and employee progresses satisfactorily, this position has known promotion potential to grade:					
b. PSB Risk Designation <input type="checkbox"/> 1 Low <input checked="" type="checkbox"/> 2 Moderate <input type="checkbox"/> 3 High Security Clearance Required: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Financial Disclosure Form <input checked="" type="checkbox"/> OGE-450 Required <input type="checkbox"/> OGE-278 Required <input type="checkbox"/> No financial disclosure forms required		d. "Identical, Additional" (IA) Allocation This position <input checked="" type="checkbox"/> may be IA'ed <input type="checkbox"/> may not be IA'ed <input type="checkbox"/> is limited to current incumbent	
		e. FLSA Determination <input type="checkbox"/> NONEXEMPT <input checked="" type="checkbox"/> EXEMPT* (*check exemption category) <input type="checkbox"/> Administrative <input checked="" type="checkbox"/> Professional <input type="checkbox"/> Executive		f. Functional Classification Code N/A	
g. Bargaining Unit Code 1113		h. Check, if applicable: <input type="checkbox"/> Medical Monitoring Required N/A <input checked="" type="checkbox"/> Extramural Resources Management Duties (N/A% of time) <input type="checkbox"/> This position is subject to random drug testing (N/A)		i. Classifier's Signature Standardized PD	
				j. Date 02/13/2013	
11. REMARKS					

**ACCOUNTANT
GS-0510-13**

POSITION SUMMARY:

As a Regional Senior Accountant you will:

- Provide coordination, leadership and guidance in the implementation of a comprehensive system of financial controls;
- Review internal controls, modify policies and procedures, and implement policies that guide the organization toward the accomplishment of its financial management objectives.

MAJOR DUTIES AND RESPONSIBILITIES:

DUTY 1

40%

Provide coordination, leadership and guidance in the implementation of a comprehensive system of financial controls. Develop, implement, maintain, revise, and adapt accounting systems, procedures, and controls for administering funds; coordinate necessary interface with budgeting or automated data processing systems internal and external to EPA. Oversee compilation, reconciliation, and summary of cost documentation including regional and headquarters (HQ) payroll and travel, state cooperative agreements, contractors, interagency agreements, and other accounting points. Review current and proposed legislative and regulatory requirement and Agency financial policy. Provide advice on the application and impact of new legislation or initiatives originating at higher levels. Provide recommendations to senior management on the implementation of new legislation or initiatives. Develop correspondence pertaining to varied and complex financial issues in response to non-EPA components e.g.; state legislations, grantee programs, contract provisions, etc.

DUTY 2

30%

Review internal controls, modify regional policies and procedures, and implement agency-wide policies that guide the organization toward the accomplishment of its financial management objectives. Review, evaluate, and recommend improvements for accounting procedures, reports, financial services, and assistance to finance and supply personnel, and operational areas. Provide guidance and feedback to managers, protect the integrity of government resources, and recommend operational, procedural, or systems modifications that will serve to maximize utilization of resources. Conduct reviews to determine, select, and organize appropriate data for use in executing performance measurements. Analyze reported financial information and initiate or coordinate management action to correct adverse trends or to improve operations. Develop alternative options to assist managers in improving accounting and financial management performance. Serve as the focal point for, and ensures

integration and deployment of new accounting, fund control or financial management systems. Present briefings, results of professional analysis performed, alternatives selected, and recommendations to senior management. Serve on national workgroups and steering committees, and develop and pilot new systems and procedures for use in EPA and other agency cost recovery.

Additional Duties (check area of emphasis for this position, and add percentage)

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☐ **Superfund**

Ensure that Superfund documentation packages are prepared in accordance with national and regional procedures for documenting these costs. Oversee Superfund Accounting and Cost Recovery that accounts for millions of Federal dollars spent related to regional Superfund sites. Plan, carry out or assign documentation oversight to meet Superfund program targets arising from litigation or bankruptcy proof of claim requirements, and pursuant to consent agreements, administrative orders, or negotiations. Serve as regional financial management expert witness and subject matter expert in support of litigation, court testimony, legal depositions or affidavits regarding accounting matters and the cost documentation process.

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☐ **On-Site Reviews**

Oversee on-site reviews of state and local agency, tribal, and other federal agency accounting systems to ensure compliance with financial policies and procedures. Review the accounting principles and methods to ensure compliance with Office of Management and Budget (OMB), Government Accountability Office (GAO), Treasury and EPA regulations, financial policies and procedures. Assess if internal controls are adequate, and that specialized requirements of the program are met. Plan and coordinate the work to be performed by review teams, develop reports, and make recommendations for modification of accounting and other financial systems to meet federal requirements. Assess the acceptability of corrective action plans proposed by grantees, and make independent decisions on compromises that allow for compatibility between federal and state/local/tribal requirements for accounting procedures and systems, fiscal reports, and audit responses, and negotiate these with agency officials.

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☐ **Funds Control Officer**

Serve as Funds Control Officer, acting as central point of contact for all budgetary/financial information on funds control for payroll, travel, and

procurement of goods and services. Certify the availability of funds as to the correct purpose, time, and amount; ensure that all financial transactions are in compliance with funds availability ceilings and floors; ensure that funds are properly obligated and any unobligated funds are decommitted or recertified if needed; keep allowance holders (AH) informed on status of appropriations; maintain communication with Servicing Finance Offices (SFOs) to facilitate the reconciliation of funding documents; and perform fiduciary responsibilities by conducting unliquidated obligation review; and coordinate with SFOs to deobligate and recertify unused funds.

Area of Expertise or other related information:

RECRUITMENT KNOWLEDGES, SKILLS, AND ABILITIES (KSA):

- 1) Knowledge of accounting theories, procedures, and generally accepted accounting principles and standards;
 - 2) Skill in using automated and/or manual accounting and financial management systems;
 - 3) Skill in analyzing financial data to draw conclusions;
 - 4) Skill in oral communication sufficient to brief senior management on financial recommendations;
 - 5) Skill in writing sufficient to develop reports on accounting and financial management issues.
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FACTOR LEVEL DESCRIPTIONS

Factor 1 - Knowledge Required By The Position

Level 1-8 (1550 points)

Professional knowledge of, and expertise in applying, generally accepted accounting principles, practices, and procedures to serve as a expert senior accountant and/or team leader on projects relating to the review, analysis, modification, and implementation of the broadest spectrum of accounting operations policies and practices supporting financial management.

Knowledge of accounting systems, automated systems software capabilities, and systems interrelationships to solve the most complex and difficult systems problems, ensuring the proper interface among accounting systems and effective integration of subsystems with the overall financial management system.

Knowledge of accounting operations and internal control systems and accounting reporting systems at field, department, and headquarters level in order to develop recommendations for new strategies and techniques for capturing and analyzing data.

Knowledge and understanding of automated data processing systems and analytical methods and techniques (e.g., sampling techniques, regression/trend analysis, etc.) and

the ability to research and analyze accounting processes and procedures to assess the current and projected financial position of supported organizations.

Knowledge of DFAS, OMB, Treasury, GAO and other government agency policies and reporting requirements in order to (a) interpret and issue authoritative policies and procedures; (b) develop new, innovative accounting techniques and procedural approaches which will conform to requirements; (c) enhance management information needs, and ensure the integrity of financial information collected and reported; and (d) ensure systems development and installation meet regulatory compliance.

Ability to communicate in writing sufficient to prepare and present results of analyses, studies, and reviews; draft briefings on controversial or complex issues; and gain the cooperation of various management levels in the face of significant difference of opinion or controversy.

Ability to communicate orally sufficient to prepare and present results of analyses, studies, and reviews; participate in meetings and workshops and present briefings on controversial or complex issues; and gain the cooperation of various management levels in the face of significant difference of opinion or controversy.

Factor 2 - Supervisory Controls

Level 2-4 (450 points)

The supervisor outlines overall objectives, priorities, policy instructions, and available resources. The employee and supervisor, in consultation, discuss timeframes, scope of the assignment including possible stages, and possible approaches. The employee is fully experienced in applying concepts and methodologies and is knowledgeable in functional program characteristics and requirements. The employee is a technical authority with responsibility for planning and carrying out the assignment; advising other specialists; resolving most of the conflicts that arise; coordinating the work with others as necessary; interpreting policy and regulatory requirements; developing changes to plans and /or methodology; and providing recommendations for improvements in order to meet program objectives. The employee keeps the supervisor informed of progress and of potentially controversial matters, such as the need for supplemental appropriations and/or inability to meet key budget and program deadlines. Completed work is reviewed for soundness of overall approach, effectiveness in meeting requirements or expected results, the feasibility of recommendations and adherence to requirements. Methods of approach and aspects to be emphasized are left to the employee's discretion.

Factor 3 - Guidelines

Level 3-4 (450 points)

Guidelines and policies are scarce; very general in nature; pertain only to routine issues and matters; are stated in terms of goals to be accomplished rather than the approach to be taken; and present a number of principles and standards any one of which may reasonably apply to the broad subject matter. Documentation of work done in earlier assignments is not available or is not applicable because of changes in subject matter, objectives, or emphasis, e.g., OMB circulars, directives, and regulations; broad program goals and policy statements that describe only the purpose for which a program was

established; and requirements that define general specifications for management and financial systems is to be defined. The employee routinely must develop specific objectives and devise new methods, techniques, and criteria pertaining to such matters as identifying trends and patterns, acquiring information and analyzing data, and developing solutions and presenting findings. The employee may interpret available guidance for employees at the same or subordinate levels.

Factor 4 - Complexity

Level 4-5 (325 points)

Work involves resolving diverse accounting problems relative to overall financial management of the organization. The work includes diversified accounting and financial transactions involving several separate funds, each with separate accounting requirement, and affecting a variety of program functions and management operations. Further, assignments require use of computing technology in conjunction with the analysis of transactions with immediate spending authority or budgetary consequences. The work requires advising a variety of employees, managers, and officials in and out of EPA, and solving particularly difficult problems concerning financial accounting procedures. The work requires the incumbent to be adept at conceiving new strategies for the solution of accounting problems through use of the automated systems approach.

Factor 5 - Scope and Effect

Level 5-5 (325 points)

The work involves providing authoritative information, analysis, and recommendations that identify and interpret financial management alternative and solve problems of financial accountability. The work makes a significant contribution the recovery of monies due EPA, as well as the effective management of the day to day financial obligations o the Region. As a senior accountant, the incumbent is responsible for ensuring that appropriation expenditures are valid, that reported data is accurate and representative, and that policies, procedures and operations are in compliance with regulations. The accountant ensures internal control measures are developed and working properly to preclude erroneous funding situations, erroneous reporting conditions, or situations that may be embarrassing to the Agency.

Factor 6/7 - Personal Contacts/Purpose of Contacts

Level 3c (180 points)

Contacts include a wide range of profession, legal, and administrative personnel throughout EPA, at other federal agencies, in state and local governments, and private industry. The purpose and extent of each contact is different, and the employee must recognize or learn the role and authority of each party during the course of the contact.

The purpose of contacts is to influence or persons or groups when there is wide disagreement on the merits of a proposed action, e.g., persuading program managers and other officials in positions of decision-making authority with widely differing goals and interests to follow a recommended course of action consistent with established accounting and financial management policies, objectives, or regulations.

Factor 8 - Physical Demands

Level 8-1 (5 points)

The work is principally sedentary. Work may require walking and standing in conjunction with travel to and attendance at meetings and conferences away from the work site. Employees may be required to carry light items, or drive a motor vehicle. No special physical effort or ability is required to do the work.

Factor 9 - Work Environment

Level 9-1 (5 points)

Most work is performed in an adequately lighted, heated, and ventilated office setting.

TOTAL POINTS: 3290

GS-13 Grade Range: 3155 -3600

Position Risk Designation: Moderate

FLSA Exempt GS-11 and above. All other grades Non-exempt

